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7 IN THE UNITED STATES DISTRICT COURT  
8 FOR THE DISTRICT OF OREGON

9 MICHAEL T. HUTCHISON,

Civ. No. 04-6372-CO  
O R D E R

10 Plaintiff,

11 vs.

12 MARION COUNTY TAX OFFICE, MARION  
13 COUNTY BOARD OF COMMISSIONERS,  
et al.,

14 Defendants.  
15

AIKEN, Judge:

16 Magistrate Judge Cooney filed his Findings and  
17 Recommendation on November 21, 2005. The matter is now before me  
18 pursuant to 28 U.S.C. § 636(b)(1)(B) and Fed. R. Civ. P. 72(b).  
19 When a party objects to any portion of the Magistrate's Findings  
20 and Recommendation, the district court must make a de novo  
21 determination of that portion of the Magistrate's report. 28  
22 U.S.C. § 636(b)(1)(B); McDonnell Douglas Corp. v. Commodore  
23 Business Machines, 656 F.2d 1309, 1313 (9th Cir. 1981), cert.  
24 denied, 455 U.S. 920 (1982).

25 Plaintiff has timely filed objections. I have, therefore,  
26 given the file of this case a de novo review. This court  
27 underscores Judge Cooney's finding that all documents pertaining  
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1 to the foreclosure and sale of plaintiff's property were attached  
2 to the affidavits submitted with defendants' motion for summary  
3 judgment. Further, plaintiff fails to provide any evidence  
4 whatsoever showing that he had, in fact, paid his taxes in a  
5 timely matter, or that he was not provided the notice required  
6 under Oregon law in order to foreclose on tax-delinquent  
7 properties.

8 Therefore, I ADOPT the Magistrate's Findings and  
9 Recommendation (doc. 28) that defendants' summary judgment motion  
10 (doc. 19) and motion to dismiss (doc. 16) are granted and this  
11 case is dismissed with prejudice.

12 IT IS SO ORDERED.

13 Dated this 10 day of January 2006.

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17 /s/ Ann Aiken  
18 Ann Aiken  
19 United States District Judge  
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